

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF
FIFTY-SECOND OMNIBUS OBJECTION TO CLAIMS SHOULD
REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S)
AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION
AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE
WHETHER THIS OBJECTION AFFECTS YOUR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIN ECKOLS, AT (214) 746-7700.**

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Shai Y. Waisman
Randi W. Singer

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**
: **Debtors.** : **(Jointly Administered)**
-----X

**NOTICE OF HEARING ON DEBTORS' FIFTY-SECOND OMNIBUS
OBJECTION TO CLAIMS (DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS)**

PLEASE TAKE NOTICE that on September 24, 2010, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their fifty-second omnibus objection to claims (the "Debtors' Fifty-Second Omnibus Objection to Claims"), and that a hearing (the

“Hearing”) to consider the Debtors’ Fifty-Second Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **November 10, 2010 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors’ Fifty-Second Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than

October 27, 2010 at 4:00 p.m. (Eastern Time) (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors’ Fifty-Second Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors’ Fifty-Second Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: September 24, 2010
New York, New York

/s/ Shai Y. Waisman
Shai Y. Waisman
Randi W. Singer

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**DEBTORS' FIFTY-SECOND OMNIBUS OBJECTION
TO CLAIMS (DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS)**

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF FIFTY-SECOND OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIM(S).

IF YOU HAVE QUESTIONS, PLEASE CONTACT DEBTORS' COUNSEL, ERIN ECKOLS, AT (214) 746-7700.

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), respectfully represent:

Relief Requested

1. The Debtors file this fifty-second omnibus objection to claims (the "Fifty-Second Omnibus Objection to Claims") pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and this Court's order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the "Procedures Order") [Docket No. 6664], seeking entry of an order disallowing and expunging the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed under the heading "*Claims to be Disallowed and Expunged*" (collectively, the "Duplicative of Indenture Trustee Claims") are substantively duplicative, in whole or in part, of the corresponding global claims identified under the heading "*Surviving Claims*" (the "Global Surviving Claims"). The Global Surviving Claims are proofs of claim asserting general unsecured claims (i) filed by the Wilmington Trust Company ("Wilmington Trust"), in its capacity as indenture trustee, on behalf of itself and the holders of certain notes (the "Senior Notes") issued pursuant to the Wilmington Indenture (as defined below) and (ii) filed by the Bank of New York Mellon (the "Bank of New York"), in its capacity as indenture trustee, on

behalf of itself and the holders of certain notes issued pursuant to the Bank of New York Indenture (as defined below). To the extent that the Duplicative of Indenture Trustee Claims relate to the Senior Notes and/or those certain notes issued under the Bank of New York Indenture, the Debtors seek the disallowance and expungement from the Court's claims register of the Duplicative of Indenture Trustee Claims and preservation of the Debtors' right to later object to the Global Surviving Claims on any basis.

3. This Fifty-Second Omnibus Objection to Claims does not affect the Global Surviving Claims and does not constitute any admission or finding with respect to the Global Surviving Claims. Further, the Debtors reserve all their rights to object on any other basis to any Duplicative of Indenture Trustee Claim as to which the Court does not grant the relief requested herein.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On July 2, 2009, the Court entered its Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Proofs of Claim, Approving the Form and Manner of Notice Thereof and Approving the Proof of Claim Form (the “Bar Date Order”). The Bar Date Order specifically provides for the indenture trustees of certain securities, such as Wilmington Trust, to file a global proof of claim on behalf of the individual holders of those securities. (*See* Bar Date Order at 3-4.)

9. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Indenture Trustee Claims

10. LBHI (formerly known as Shearson Lehman Brothers Holdings Inc.) and Citibank, N.A., as indenture trustee, entered into an indenture on September 1,

1987 (the “Wilmington Indenture”). The terms of the Wilmington Indenture authorize the indenture trustee to file a proof of claim on behalf of all holders of securities issued under the Wilmington Indenture. (See Wilmington Indenture attached to Claim No. 10082 as Ex. F.) Wilmington Trust succeeded to the position of indenture trustee of the Wilmington Indenture on May 14, 2008.

11. On September 2, 2009, Wilmington Trust filed its proof of claim (Claim No. 10082) on behalf of itself and the holders of the Senior Notes issued under the Wilmington Indenture.

12. LBHI and Chemical Bank, as original trustee, entered into an indenture on February 1, 1996 (the “Bank of New York Indenture”). The terms of the Bank of New York Indenture authorize the indenture trustee to file a proof of claim on behalf of all holders of securities issued under the Bank of New York Indenture. (See Bank of New York Indenture attached to Claim No. 22122 as Ex. A.) The Bank of New York is the successor trustee to Chemical Bank.

13. On September 21, 2009, Bank of New York filed its proofs of claim (Claim Nos. 21797, 21798, 21799, 21800, 21801, 21802, 21803, 21805, 22122, and 22123) on behalf of itself and the holders of the securities issued under the Bank of New York Indenture.

The Duplicative of Indenture Trustee Claims Should Be Disallowed and Expunged

14. In their review of the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent, the Debtors have identified the Duplicative of Indenture Trustee Claims on Exhibit A as substantively duplicative, in whole or in part, of the Global Surviving Claims. Each Duplicative of Indenture Trustee

Claim was filed by an individual claimant/noteholder and asserts a general unsecured, secured, administrative, and/or priority claim relating, in whole or in part, to the notes issued under the Wilmington Indenture and/or under the Bank of New York Indenture.¹ The Global Surviving Claims are general unsecured claims filed by Wilmington Trust and/or the Bank of New York, as indenture trustees, on behalf of the individual claimants/noteholders that also relate to the notes issued under the Wilmington Indenture and/or the Bank of New York Indenture. Thus, each Duplicative of Indenture Trustee Claim seeks to recover, in whole or in part, for the same alleged obligation and on behalf of the same individuals as the respective Global Surviving Claims.

15. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

16. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable

¹ Each Duplicative of Indenture Trustee Claim was previously objected to in connection with the Debtors’ Twenty-Fifth through Twenty-Seventh Omnibus Objection to Claims. At the request of the respective indenture trustees and the Court, the Debtors agreed to renote the holders of these claims to clarify that the Debtors are seeking to disallow and expunge the Duplicative of Indenture Trustee Claims in their entirety as they relate to the notes, regardless of whether the claims assert entitlement to secured, administrative, and/or priority status, as substantively duplicative of the general unsecured Global Surviving Claims. The Debtors are effectuating the renoting through this Fifty-Second Omnibus Objection to Claims.

against the debtor and property of the debtor, under any agreement or applicable law.”

11 U.S.C. § 502(b)(1). Accordingly, courts in the Southern District of New York routinely disallow and expunge duplicative claims filed against the same debtor. *See, e.g., In re Worldcom, Inc.*, Case No. 02-13533 (AJG), 2005 WL 3875191, at *8 (Bankr. S.D.N.Y. June 3, 2005) (expunging duplicate claim); *In re Best Payphones, Inc.*, Case No. 01-15472, 2002 WL 31767796, at *4, 11 (Bankr. S.D.N.Y. Dec. 11, 2002) (expunging duplicate claim); *In re Drexel Burnham Lambert Group, Inc.*, 148 B.R. 993, 1001-02 (S.D.N.Y. 1992) (dismissing duplicate claim).

17. Further, the Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). Elimination of redundant claims will also enable the Debtors to maintain a claims register that more accurately reflects the proper claims existing against the Debtors.

18. The Duplicative of Indenture Trustee Claims should be disallowed as substantively duplicative, in whole or in part, of the Global Surviving Claims. Wilmington Trust and/or the Bank of New York were the proper parties to file claims on behalf of the individual claimants/noteholders. The Bar Date Order specifically states that any holder of a security listed on the Master List of Securities, which includes the Senior Notes, need not file a proof of claim “due to the fact that the indenture trustee for such securities will file a global proof of claim on behalf of all holders of securities issued thereunder; []Wilmington Trust Company, US Bank National Association, and the indenture trustee for each of the other securities included on the Master List of Securities,

each will file a global proof(s) of claim on behalf of all holders of securities for which it is identified as Indenture Trustee on the Master List of Securities[. . .]” (*See* Bar Date Order at 3-4.) Moreover, the terms of the Wilmington Trust Indenture and the Bank of New York Indenture provide for the respective trustee filing a proof of claim on behalf of all holders of securities issued under the Wilmington Indenture and the Bank of New York Indenture. (*See* Wilmington Indenture § 504; Bank of New York Indenture § 504.) Finally, the Bankruptcy Rules provide that “[a]n indenture trustee may file a claim on behalf of all known or unknown holders of securities issued pursuant to the trust instrument under which it is the trustee.” *See* Fed. R. Bank. P. 3003(c)(5).

19. Accordingly, to avoid the possibility of a creditor receiving duplicative or multiple recoveries on its claim, the Debtors request that the Court disallow and expunge the Duplicative of Indenture Trustee Claims listed on Exhibit A to the extent set forth therein. The Global Surviving Claims will remain on the claims register subject to further objections on any basis.

Notice

20. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Fifty-Second Omnibus Objection to Claims, in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635], on: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors’ Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; (vi) the United States Attorney for the Southern District

of New York; and (vii) all parties who have requested notice in these chapter 11 cases.

The Debtors submit that no other or further notice need be provided.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: September 24, 2010
New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman

Randi W. Singer

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Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
1	ANCHOR SERIES TRUST ON BEHALF OF ITS MULTI- ASSET PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31430	Undetermined	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	Duplicative of Indenture Trustee Claim
2	AUSTIN, ANGELA AUSTIN, RICHARD & ANGELA 2118 BLACK OAK DRIVE SUGAR LAND, TX 77479	02/02/2009		2398	\$14,721.15	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
3	BANK OF EAST ASIA LTD., THE, AS NOMINEE FOR A/C TIMAX HOLDINGS LTD. ATTN: CUSTODY SERVICES DEPT 35/F BEA TOWER, MILLENIUM CITY 5 KWUN TONG, HONG KONG	09/18/2009		18691	\$107,123.61	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY ST, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21797	\$1,264,375,000.00*	Duplicative of Indenture Trustee Claim
4	BELL, ANNE M 310 HAYNESWORTH STREET SUMTER, SC 29150-4006	08/24/2009	08-13555 (JMP)	9225	\$10,000.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21799	\$1,516,614,583.33*	Duplicative of Indenture Trustee Claim
5	BRETERNITZ, GUY T. 4184 HIGH POINT ROAD SPRING GREEN, WI 53588	08/21/2009		8989	\$5,208.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21803	\$233,469,683.43*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
6	CHARNESS, ADELE 165 HIGFIELD AVE MONTREAL, QC H3P 1C7 CANADA	08/19/2009		8720	Undetermined	BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22122	\$311,742,937.05	Duplicative of Indenture Trustee Claim
7	CITY OF SHAFTER JO BARRICK 336 PACIFIC AVENUE SHAFTER, CA 93263	11/03/2008	08-13555 (JMP)	477	\$303,641.67	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY ST, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21797	\$1,264,375,000.00*	Duplicative of Indenture Trustee Claim
8	COHEN, PIHNAS PO BOX 610068 MIAMI, FL 33261	08/24/2009	08-13555 (JMP)	9277	Undetermined	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21803	\$233,469,683.43*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
9	COHEN, PIHNAS PO BOX 610068 MIAMI, FL 33261	08/24/2009	08-13555 (JMP)	9275	Undetermined	BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22122	\$311,742,937.05	Duplicative of Indenture Trustee Claim
10	ESOPUS CREEK VALUE LP ATTN: JOE CRISCIONE ANDREW SOLE 150 JFK PARKWAY, SUITE 100 SHORT HILLS, NJ 07078	09/18/2009	08-13555 (JMP)	16476	\$5,000,000.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21798	\$2,051,666,666.67*	Duplicative of Indenture Trustee Claim
11	ESOPUS CREEK VALUE LP ATTN: JOE CRISCIONE ANDREW SOLE 150 JFK PARKWAY, SUITE 100 SHORT HILLS, NJ 07078	09/18/2009	08-13555 (JMP)	16475	\$38,549,000.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
12	FERRELL, MICHAEL A. 10317 GRAFTON RD. RALEIGH, NC 27615	01/26/2009	08-13555 (JMP)	2009	\$30,975.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49 *	Duplicative of Indenture Trustee Claim
						BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	
13	GOMES, ANTONIO & MARILYN 5760 STARBOARD DRIVE DISCOVERY BAY, CA 94505	08/14/2009		8269	Undetermined	BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22122	\$311,742,937.05	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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SURVIVING CLAIMS

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14	HARVEY, ROBERT 78 CHURCH ST BELFAST, ME 04915	08/10/2009		7913	\$10,000.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21805	\$314,207,499.10*	Duplicative of Indenture Trustee Claim
15	HERRING, GRADY 29 CHENAL CIRCLE LITTLE ROCK, AR 72223-9567	11/24/2008	08-13555 (JMP)	910	\$49,577.50	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY ST, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21797	\$1,264,375,000.00*	Duplicative of Indenture Trustee Claim
16	LANCE, WILLIAM AND DONNA TTEE U/A DTD 12-11-91 1703 7TH ST W BILLINGS, MT 59102	08/03/2009	08-13555 (JMP)	7211	\$4,728.96	BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22122	\$311,742,937.05	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
17	LEBOW, EMMA TTEE 390 N. WINCHESTER BLVD APT 3-3A SANTA CLARA, CA 95050-6536	09/02/2009	08-13555 (JMP)	10098	\$12,500.00	BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22122	\$311,742,937.05	Duplicative of Indenture Trustee Claim
18	MCMAHON, PEARL 272 CHRUCH ST UNIT 220 BURLINGTON, VT 054018455	08/10/2009	08-13555 (JMP)	7821	\$26,170.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21803	\$233,469,683.43*	Duplicative of Indenture Trustee Claim
19	MORGAN, CAROL B. & G.D. 313 PIMLICO ROAD GREENVILLE, SC 29607-3008	08/10/2009		7761	\$12,003.25	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21803	\$233,469,683.43*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
20	OKOLOVITCH, VELMA J. AND JOSEPH J. 93 STANLEY ST CLIFTON, NJ 07013	09/08/2009		10572	\$20,286.60	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	Duplicative of Indenture Trustee Claim
21	OLIVER, DONALD A. DONALD A. OLIVER REVOCABLE TRUST 24 LONG HILL ROAD BOXFORD, MA 01921	03/16/2009	08-13555 (JMP)	3358 ¹	\$200,000.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY ST, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21797	\$1,264,375,000.00*	Duplicative of Indenture Trustee Claim
22	ORTIZ, MATTHEW 716 GEORGE STREET NORRISTOWN, PA 19401	10/10/2008	08-13555 (JMP)	155	\$5,000.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	Duplicative of Indenture Trustee Claim

¹ Claim 3358 is being expunged solely with respect to its asserted claim of \$150,000 for the securities with CUSIP No. 524908UB4. The portion of Claim 3358 that is asserting a claim of \$50,000 for securities with CUSIP No. 52517PVM0 is not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' right to object to that portion of Claim 3358 in the future.

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
23	OXENHAM INTERNATIONAL P.O. BOX 610068 MIAMI, FL 33261	08/24/2009	08-13555 (JMP)	9276	Undetermined	BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22122	\$311,742,937.05	Duplicative of Indenture Trustee Claim
24	PADILLA, NORMAN F. (IRA) 14 PONCE DE LEON CIRCLE HOT SPRINGS VILLAGE, AR 71909-8130	12/08/2008	08-13555 (JMP)	4288	\$50,000.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	Duplicative of Indenture Trustee Claim
25	PALMER, NORMAN TTEE PALMER REVOCABLE TRUST U/A DTD 3/7/96 19111 NO 90 DR PEORIA, AZ 85382-8989	03/23/2009	08-13555 (JMP)	3445	\$18,083.06	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21803	\$233,469,683.43*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
26	POWELL, ROGER L. IRA 3330 MARTINI RD SPARKS, NV 89434-9410	07/31/2009		6919	Undetermined	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21805	\$314,207,499.10*	Duplicative of Indenture Trustee Claim
27	POWELL, ROGER L. TTEE FBO POWELL FAMILY TRUST DTD 9-30- 86 3330 MARTINI ROAD SPARKS, NV 89434-9410	07/31/2009		6920	Undetermined	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21805	\$314,207,499.10*	Duplicative of Indenture Trustee Claim
28	SCHNEIDER, DONNA BYRNE WBNA CUSTODIAN TRADING IRA 7049 TIMBERLAND CIRCLE NAPLES, FL 34109	07/31/2009		6837	\$25,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21805	\$314,207,499.10*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
29	SEASONS SERIES TRUST ON BEHALF OF ITS DIVERSIFIED FIXED INCOME PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31501	\$208,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21798	\$2,051,666,666.67*	Duplicative of Indenture Trustee Claim
30	SEASONS SERIES TRUST ON BEHALF OF ITS DIVERSIFIED FIXED INCOME PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31500	\$230,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
31	SEASONS SERIES TRUST ON BEHALF OF ITS MULTI-MANAGED INCOME PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31490	\$23,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21798	\$2,051,666,666.67*	Duplicative of Indenture Trustee Claim
32	SEASONS SERIES TRUST ON BEHALF OF ITS MULTI-MANAGED MODERATE GROWTH PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31472	\$31,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21798	\$2,051,666,666.67*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
33	SEASONS SERIES TRUST ON BEHALF OF ITS MULTI-MANAGED INCOME/EQUITY PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31482	\$36,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	Duplicative of Indenture Trustee Claim
34	SEASONS SERIES TRUST ON BEHALF OF ITS MULTI-MANAGED INCOME/EQUITY PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31481	\$55,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21798	\$2,051,666,666.67*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
35	SEASONS SERIES TRUST ON BEHALF OF ITS MULTI-MANAGED GROWTH PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31447	\$13,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	Duplicative of Indenture Trustee Claim
36	SEASONS SERIES TRUST ON BEHALF OF ITS MULTI-MANAGED INCOME PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31491	\$15,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
37	SEASONS SERIES TRUST ON BEHALF OF ITS MULTI-MANAGED GROWTH PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31452	Undetermined	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	9/21/2009	08-13555 (JMP)	21799	\$1,516,614,583.33*	Duplicative of Indenture Trustee Claim
38	SEASONS SERIES TRUST ON BEHALF OF ITS MULTI-MANAGED MODERATE GROWTH PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31473	\$20,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
39	SEASONS SERIES TRUST ON BEHALF OF ITS MULTI-MANAGED GROWTH PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31446	\$20,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21798	\$2,051,666,666.67*	Duplicative of Indenture Trustee Claim
40	SHARKEN L & MACKLER S J & GREGORICH L CO-TTEES LAWRENCE GREGORICH TRUST DTD 4/2/05 1575 OAKWOOD STE 1 HIGHLAND PARK, IL 60035-3687	07/27/2009		6458	\$10,048.00	BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22122	\$311,742,937.05	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
41	SHULER, BUNNIE B. CLEARVIEW IRA, CUSTODIAN 2175 FLORENCE HIGHWAY SUMTER, SC 29150	08/24/2009	08-13555 (JMP)	9213	\$10,000.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21799	\$1,516,614,583.33*	Duplicative of Indenture Trustee Claim
42	STRENG, PRISCILLA M. TTEE O/T GEORGE & PRISCILLA M. STRENG FAMILY TRUST DTD 10-30-97 1448 WASHINGTON RENO, NV 89503- 2863	07/31/2009		6921	\$0.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21805	\$314,207,499.10*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
43	SUNAMERICA EQUITY FUNDS ON BEHALF OF ITS PORTFOLIO SUNAMERICA BALANCED ASSETS FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31460	\$52,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
44	SUNAMERICA EQUITY FUNDS ON BEHALF OF ITS PORTFOLIO SUNAMERICA BALANCED ASSETS FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31461	\$81,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21798	\$2,051,666,666.67*	Duplicative of Indenture Trustee Claim
45	SUNAMERICA INCOME FUNDS ON BEHALF OF ITS PORTFOLIO SUNAMERICA STRATEGIC BOND FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31440	\$492,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
46	SUNAMERICA INCOME FUNDS ON BEHALF OF ITS PORTFOLIO SUNAMERICA STRATEGIC BOND FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31439	\$761,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21798	\$2,051,666,666.67*	Duplicative of Indenture Trustee Claim
47	SUNAMERICA SERIES TRUST ON BEHALF OF ITS CORPORATE BOND PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31444	Undetermined	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
48	SUNAMERICA SERIES TRUST ON BEHALF OF ITS CORPORATE BOND PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31445	Undetermined	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21799	\$1,516,614,583.33*	Duplicative of Indenture Trustee Claim
49	SUNAMERICA SERIES TRUST ON BEHALF OF ITS MFS TOTAL RETURN PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31442	\$1,140,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
50	VALIC COMPANY I (F/K/A AIG RETIREMENT COMPANY I) ON BEHALF OF ITS PORTFOLIO ASSET ALLOCATION FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31428	\$153,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

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SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
51	VALIC COMPANY I (F/K/A AIG RETIREMENT COMPANY I) ON BEHALF OF ITS PORTFOLIO ASSET ALLOCATION FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31427	\$236,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21798	\$2,051,666,666.67*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
52	VALIC COMPANY I (F/K/A AIG RETIREMENT COMPANY I) ON BEHALF OF ITS PORTFOLIO ASSET ALLOCATION FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31436	\$124,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
53	VALIC COMPANY I (F/K/A AIG RETIREMENT COMPANY I) ON BEHALF OF ITS PORTFOLIO ASSET ALLOCATION FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31435	\$146,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21798	\$2,051,666,666.67*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
54	VALIC COMPANY II (F/K/A AIG RETIREMENT COMPANY II) ON BEHALF OF ITS PORTFOLIO STRATEGIC BOND FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31456	\$195,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
55	VALIC COMPANY II (F/K/A AIG RETIREMENT COMPANY II) ON BEHALF OF ITS PORTFOLIO CORE BOND FUND C/O SUN AMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31466	\$314,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
56	VALIC COMPANY II (F/K/A AIG RETIREMENT COMPANY II) ON BEHALF OF ITS PORTFOLIO CORE BOND FUND C/O SUN AMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31467	\$485,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21798	\$2,051,666,666.67*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
57	VALIC COMPANY II (F/K/A AIG RETIREMENT COMPANY II) ON BEHALF OF ITS PORTFOLIO STRATEGIC BOND FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31455	\$301,000.00*	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21798	\$2,051,666,666.67*	Duplicative of Indenture Trustee Claim
58	VOGEL YOUNG, HELENE 16 TALLEY RD. ROSLYN, NY 11576	02/27/2009	08-13555 (JMP)	3114	\$25,000.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
59	WECHSLER, SERGIO 3236 GLENRIDGE CT PALM HARBOR, FL 34685	12/08/2008	08-13555 (JMP)	1240	\$130,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
						BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY ST, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21797	\$1,264,375,000.00*	
60	WILLIAMS, ROY 921 ASH TREE LANE SCHENECTADY, NY 12309	08/10/2009	08-13555 (JMP)	7823	\$3,568.48	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21803	\$233,469,683.43*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 52: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
61	ZEUERS, CARL F. CGM IRA CUSTODIAN SMITH BARNEY ASSET MGMT 42 WEST MAIN ST HOLMDEL, NJ 07733	09/24/2009		34886	\$11,697.80	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21803	\$233,469,683.43*	Duplicative of Indenture Trustee Claim
TOTAL					\$49,775,333.08						

* - Indicates claim contains unliquidated and/or undetermined amounts

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**ORDER GRANTING DEBTORS' FIFTY-SECOND OMNIBUS OBJECTION
TO CLAIMS (DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS)**

Upon the fifty-second omnibus objection to claims, dated September 24, 2010 (the "Fifty-Second Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], disallowing and expunging the Duplicative of Indenture Trustee Claims on the grounds that such claims are substantively duplicative of the corresponding Global Surviving Claims, all as more fully described in the Fifty-Second Omnibus Objection to Claims; and due and proper notice of the Fifty-Second Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Fifty-Second Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Fifty-Second Omnibus Objection to Claims.

parties in interest and that the legal and factual bases set forth in the Fifty-Second Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Fifty-Second Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Duplicative of Indenture Trustee Claims”) are disallowed and expunged; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading “*Surviving Claims*” (collectively, the “Global Surviving Claims”) will remain on the claims register subject to the Debtors’ right to further object as set forth herein; and it is further

ORDERED that nothing in this Order or disallowance and expungement of the Duplicative of Indenture Trustee Claims constitutes any admission or finding with respect to the Global Surviving Claims, and the Debtors’ rights to object to the Global Surviving Claims on any basis is preserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Fifty-Second Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on Exhibit 1 annexed hereto and (ii) the Global Surviving Claims;

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2010
New York, New York

UNITED STATES BANKRUPTCY JUDGE